

CHAPTER 15-A.—MISCELLANEOUS SUBJECTS.

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Basses and Minicoy Light Dues.

259-E. These dues when paid or collected in India are converted into Indian currency at the official rate of exchange notified from time to time by the Secretary of State for the adjustment of transactions between the Indian and the Imperial Exchequers. A table showing the amount leviable in Indian currency will be supplied to each collector by the Board of Trade. Commission at seven-and-a-half per cent. on the realisations is credited to Customs and the balance to the account current with the Secretary of State. When a refund of these dues is made the collectors of the dues should show them in their statements of collections periodically sent to England, but, except with special authority of the Board of Trade, repayments are not to be made without the production of the original receipts. One receipt for both dues in Form B. B. M. I. should be issued for each ship for the same voyage, and one entry without distinguishing the Basses from the Minicoy dues should be made in the prescribed account form (Schedule 45). These dues are now for the most part collected in England.

1. The Minicoy dues should not be shown separately from the Basses dues, but in one sum both in the counterfoil and in the account.

2. All refunds of Light dues should be adjusted at the official rate of exchange at the time the refunds are made.

259-F. The receipt Form (B. B. M. I.) required in each province should be obtained direct from the Finance Department of the Board of Trade by the Collectors of Customs of the major ports and all other forms from the Superintendent, Board of Trade Stores. The Collectors of Customs of the minor ports in each province should obtain their requirements through the Collector of Customs of the major port concerned.

NOTE.—The Secretary to the Government of Bihar and Orissa in the Revenue Department acts for this purpose as a Collector of Customs of a major port for minor ports in Bihar and Orissa.

259-G. The following rules respecting Light Dues Forms should be observed by the officers who collect those dues in India :—

1. The stock of Light Dues Receipt forms to be retained at each port or outport should not exceed the number required for issue during a period of eighteen months ; but when one book of 25 forms is more than sufficient for that period, two such books should form the maximum stock to be retained.

2. The Collectors of Customs of the major ports should forward, with each indent for forms, a statement showing the number of forms

lying in stock at the different ports. They should also state the serial numbers of Forms B. B. M. I. issued from time to time to Collectors of Customs at the minor ports in the quarterly accounts in respect of these Light dues submitted to the India Office through the Accountant General.

3. Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

4. Great care should be exercised in the preservation of these forms and any forms cancelled or defaced should, together with the corresponding counter-parts, be attached to the accounts for transmission to the Board of Trade. The numbers of any forms, lost or destroyed, should be stated with an explanation, on the accounts. The numbers of the unused Light Dues Receipt forms on hand should be quoted by Collectors and Sub-Collectors on each of their accounts for transmission to the Board of Trade.

5. When Basses Light dues are repaid the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Board of Trade.

Bahamas and Leeward Islands Light dues.

259-G. (1) These dues have been imposed by the Order in Council of His Majesty, dated the 17th December 1931, and are levied on, and collected from, all vessels visiting Ports in British India which pass and derive benefits from these Lights in accordance with special instructions from the Board of Trade. The usual commission of $7\frac{1}{2}$ per cent. on the amount of the dues collected is credited to 'Customs'. The procedure laid down in Articles 259-E to 259-G for the collection, accounting and supply of forms for the Basses and Minicoy Light dues applies *mutatis mutandis* in respect of these dues also. The forms used for record of the receipts, refunds and accounting of these dues are the same as those used in the case of the Basses and Minicoy dues.

Deceased, Distressed and Discharged Seamen.

259-H. The following rules have been laid down for the guidance of Naval officers, for accounting for the receipts from estates of deceased, and the expenditure on relief of, distressed seamen.

1. These rules are prepared at the request of the Board of Trade.

2. Shipping Masters, Master Attendants or other officers charged with the duty of collecting the wages and effects of deceased seamen and of administering relief to seamen found in distress, should keep a separate cash account of all such transactions in Form 31-A which is the same as Form C. C. 18.

3. They should also keep all the subsidiary accounts in the form described by the Board of Trade's "Instructions to Officers in British Dominions, Colonies and Possessions", and draw out their vouchers as therein directed.

4. It may be understood that all receipts and charges must be passed through the District Treasury account daily, in full, any balance in hand being remitted to the Treasury.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned before payment by such responsible officer as the local Government may appoint.

NOTE.—As there is no officer in Rangoon, Madras, Karachi, Aden and Chittagong to whom the work of countersigning the Shipping Master's bills for expenditure on account of relief of distressed seamen can suitably be entrusted, the Government of India have agreed to dispense with the requirements of countersignature in respect of such bills.

6. Immediately on the expiration of every month an account in triplicate (in Form 31-A) of the month's transactions should be made out, the original being forwarded direct to the Board of Trade (with all vouchers), the duplicate to the India Office, and the triplicate to the Accountant General.

7. Sterling wages due to seamen left behind in India are payable in Indian currency at the rate of exchange laid down in paragraph 77 of the Board of Trade's "Instructions to Officers in British Dominions, Colonies and Possessions" (1927 edition) which is reproduced below :—

"77. *Payment in foreign money.*—When wages are paid in any other currency than that stated in the Agreement, payment should be made at the rate of exchange for the time being current at the place where the payment is made (section 139 of the Merchant Shipping Act, 1894). The Board of Trade are advised that under this section when a seaman is paid in foreign money he should receive the equivalent in currency of the amount to which he would be entitled if paid in sterling, the calculation being based upon the recognised rate of exchange ruling at the port, and that if no single rate obtains but two rates are quoted, one for buying cheques and the other for selling cheques, the buying rate should be taken. Any stipulation in the Agreement to the effect that money advanced to seamen in foreign currency shall be computed at certain specified rates of exchange is invalid."

The above rule has, however, no bearing on the adjustment between the Indian and Imperial Governments, as the amounts actually received or paid in Rupees will, in the Account rendered (in Form C. C. 18), to the Board of Trade, be converted at the official rate of exchange, the Board having agreed to deal with any loss or gain due to the difference between the market and the official rates. The market rate used in the conversion of the original balance of wages due to the seamen shall be noted on the conveyance order when the seaman is being repatriated.

8. *Wages of discharged seamen.*—The wages of all seamen serving in British ships who are left behind in India on account of sickness or imprisonment are (if the ship is of other than Indian Registry) required to be paid by the master of the ship to the seamen themselves (*vide* Section 38 of the Merchant Shipping Act, 1906, read with Part II of the Act of 1894). Where, however, a seaman is left in charge of a Shipping Master and has consented, by signing the agreement on Form C. C. 6 to his wages being deposited with the Shipping Master, the Board of Trade require that the wages so paid over shall be remitted to them or at any rate credited to them in the month in which they were received by the

Shipping Master. When advances are made to the seaman in hospital or when the wages are paid over to the seaman on his discharge from hospital or prison, they should be debited to the Board of Trade in the account for the month in which the payment is made. This procedure need, however, be applied only in the case of seamen other than natives of India.

9. *Wages and effects of deceased seamen.*—The wages and effects of deceased seamen, members of crews of all United Kingdom registered ships, and of all British ships of other than United Kingdom or Indian registry (a) where the final port of destination is in the United Kingdom and (b) when they are engaged in trading between the United Kingdom and Indian ports, shall be remitted and accounted for as the Board of Trade require (*see* sections 169—173 of the Merchant Shipping Act, 1894, as extended by section 29 of the Merchant Shipping Act, 1906). The Board's regulations require that in the case of deceased seamen (other than Indians) the accounts should be transmitted monthly to them. In the case of deceased lascars, the Board are not concerned with the wages and effects in the hands of Shipping Masters in India and these will be dealt with under the orders of Government in accordance with the provisions of the Indian Merchant Shipping Act where such provisions apply.

10. Unclaimed wages and deposits of all Indian seamen should be dealt with finally in India as the Board of Trade are not concerned in the matter. As regards unclaimed wages and deposits of seamen (other than Indians) the procedure in rule 8 above should be followed.

11. Transactions referred to in Rules 8-10 above, in cases where the Board of Trade are not concerned with them, will be credited under the head "P. Deposits and Advances, etc.—Civil deposits" and credited to Government under the ordinary rule for lapsed deposits prescribed in Article 206. Separate extract registers of the deposits must be submitted to the Accountant General by the Shipping Masters.

12. Payments authorised to be made when the wages of lascars have been received by the Board of Trade should, however, be included in the accounts rendered by the Shipping Masters to the Board of Trade

General Rules and Principles relating to contracts, etc.

259-I. The Statutory Rules and Orders of the Secretary of State relating to contracts and agreements involving liabilities on the part of the State: the classes of deeds, contracts and other instruments authorised by the Governor General in Council to be executed by various authorities of the Civil Department: and the general principles which have been laid down by the Governor General in Council for the guidance of authorities who have to enter into contracts or agreements involving expenditure from Central Revenues: have been reproduced in Appendices 8-F, 8-G, and 8-H respectively.

Payments for Articles Ordered Direct from the United Kingdom.

259-J. Payments for articles obtained by a direct order from private firms and individuals in the United Kingdom can be made only through the High Commissioner for India [*vide* Rules 7 (c) (ii) of Appendix 4 and 13 (h) of Appendix 5]. The officer desiring such a payment should, as soon as all the formalities necessary in connection with the receipt, inspection and verification of articles have been completed, forward the firm's bills *in original* to his Accounts Officer for audit and payment. Particular care should be taken to ensure that no double payment is authorised in respect of the same claim.

The Accounts Officer when making remittances to the High Commissioner should endorse to the officers concerned in India a copy of his letter of authority, in Form S. Y.-289-D., to the Supplying firms. (See Article 321-A., Audit Code.)

Bills for stores ordered by officers in India direct from firms abroad on f. o. b. basis subject to inspection by the Director General, India Store Department, London, may, however, be paid by the High Commissioner. In such cases the purchasing officers may, if they consider it desirable, authorise the suppliers to submit their bills to the Director General, India Store Department, London, who will certify that the stores referred to therein have been inspected by him and despatched under his arrangement. After verification the Director General will pass them on to the High Commissioner for payment. Such payments are passed on to the Accounts Officers concerned through the Remittance Account supported by the suppliers' bills duly certified by the Director General, India Store Department, London.

NOTE 1.—Special care should be exercised by the Purchasing Officer in differentiating the articles purchased through the agency of the Director General of Stores, India Store Department, London, from those merely delivered to or shipped through his agency. In the former case payment cannot be made from India; whereas in the latter case the procedure prescribed above should be observed.

NOTE 2.—The procedure laid down in this Article should be followed *mutatis mutandis* in the case of other payments, *e.g.*, those chargeable to the estimates for a work to be made direct to a party in the United Kingdom.